AMENDMENTS TO THE CLAIMS:

Claims 1-3 (canceled).

Claim 4 (withdrawn): A method of producing a polishing agent for polishing a surface of a target object, said polishing agent comprising mother particles and abrading particles on surfaces of said mother particles, said method comprising the step of adding said mother particles into a polishing liquid in which said abrading particles are dispersed and the step of stirring together said mother particles and said polishing liquid.

Claim 5 (currently amended): A method of using a polishing agent comprising mother particles and abrading particles on surfaces of said mother particles and a lapping plate made of a metallic or ceramic material to polish a target object; said method comprising the steps of;

supplying a specified amount of said polishing agent directly between said lapping plate and said target object to be polished, said lapping plate having a flat and smooth surface with a diameter greater than that of said target object and said mother particles comprising spherical polymers and having an average diameter of $1 - 20\mu m$, the average diameter of said abrading particles being 1/200 - 1/20 of the average diameter of said mother particles; and

causing said lapping plate to rotate at a specified rotational speed so as to move relative to said target object while keeping said lapping plate practically in contact with said target object while a lapping process is carried out on said target object.

Claims 6-9 (canceled).